## AMENDMENTS TO THE CLAIMS

The following listing of claims replaces all prior listings of claims presented in the application.

**Claim 1 (Currently Amended):** A soft magnetic material used to make powder magnetic cores comprising:

a plurality of composite magnetic particles formed from a metal magnetic particle and an insulative coating surrounding a surface of said metal magnetic particle and containing metallic salt phosphate,

a lubricant formed as fine particles ~~including a metallic soap~~ added at a proportion of at least 0.001 percent by mass and no more than 0.01 percent by mass relative to said plurality of composite magnetic particles, wherein:

said lubricant formed as fine particles has a mean particle diameter of no more than 2.0 microns.

**Claims 2 - 4 (Canceled).**

**Claim 5 (Currently Amended):** [[A]] The soft magnetic material according to claim 1, wherein:
said lubricant formed as fine particles includes an inorganic resin, and
~~further comprising~~ the soft magnetic material further comprises a thermoplastic resin interposed between said plurality of composite magnetic particles at a proportion of at least 0.001 percent by mass and nor more than 0.1 percent by mass relative to said plurality of composite magnetic particles.

**Claim 6 (Original):** A powder magnetic core made using a soft magnetic material according to claim 1.

**Claim 7 (Original):** A powder magnetic core according to claim 6 wherein a fill rate (density) is at least 95 percent.

**Claim 8 (Canceled).**

**Claim 9 (Currently Amended):** A soft magnetic material used to make powder magnetic cores comprising:

a plurality of composite magnetic particles formed from a metal magnetic particle and an insulative coating surrounding a surface of said metal magnetic particle and containing an oxide selected from the group consisting of silicon oxide, titanium oxide, aluminum oxide and zirconium oxide or alloys thereof; and

a lubricant formed as fine particles ~~including a metallic soap~~ added at a proportion of at least 0.001 percent by mass and no more than 0.01 percent by mass relative to said plurality of composite magnetic particles, wherein:

said lubricant formed as fine particles has a mean particle diameter of no more than 2.0 microns.

**Claims 10, 11 (Canceled).**

**Claim 12 (Currently Amended):** A soft magnetic material according to claim 9, wherein:
said lubricant formed as fine particles includes an inorganic resin, and
~~further comprising~~ the soft magnetic material further comprises a thermoplastic resin interposed between said plurality of composite magnetic particles at a proportion of at least 0.001 percent by mass and nor more than 0.1 percent by mass relative to said plurality of composite magnetic particles.

**Claim 13 (Previously Presented):** A powder magnetic core made using a soft magnetic material according to claim 9.

**Claim 14 (Previously Presented):** A powder magnetic core according to claim 13 wherein a fill rate (density) is at least 95 percent.

**Claim 15 (New):** The soft magnetic material according to claim 1, wherein said lubricant formed as fine particles includes a metallic soap.

**Claim 16 (New):** The soft magnetic material according to claim 9, wherein said lubricant formed as fine particles includes a metallic soap.

**Claim 17 (New):** The powder magnetic core comprising a soft magnetic material according to claim 1, wherein the powder magnetic core exhibits an iron loss of less than 200 W/kg.

**Claim 18 (New):** The powder magnetic core comprising a soft magnetic material according to claim 9, wherein the powder magnetic core exhibits an iron loss of less than 200 W/kg.